

Telecom Tax Services Transaction Tax Services Solutions Business Accounting Services

Time:

COPY

407-260-1011 • 407-260-1033/fax • mark@csilongwood.com • 740 Florida Central Pkwy., Ste. 2028, Longwood, FL 32750

January 30, 2008 Via US Mail

Mr. David S. LaCoste South Carolina Public Service Commission Koger Executive Center 101 Executive Center Drive Columbia, SC 29210

RE:

Nexus Communications, Inc.

Quarterly Service Quality Report for 4007

Dear Mr. LaCoste,

Enclosed for filing is the Quarterly Service Quality Report for 4Q07, filed on behalf of Nexus Communications, Inc.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Please do not hesitate to contact me at 407-260-1011 if you have any questions or concerns.

Thank you for your assistance in processing this filing.

Sincerely.

Mark G. Lammert, CPA

Tax Preparer for Nexus Communications, Inc.

cc:

Nexus Communications, Inc.

file:

Nexus Communications, Inc. - PUC - South Carolina

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SCPSC CLEC - QUARTERLY SERVICE QUALITY REPORT SOUTH CAROLINA OPERATIONS

Nexus Communications, Inc. (Company Name)	Steven Fenker, President (Signature & Title)		
3629 Cleveland Avenue, Suite C (Street/P.O. Box #)	Columbus, OH 43224 (City, State, Zip Code)		
(Succession Box a)		(City, State,	, zip code)
	October 2007	November 2007	December 2007
Number of Customer Access Lines	0	0	0
Number of Customer Access Lines			
Trouble Reports / Access Line (%)	Same as ILEC	Same as ILEC	Same as ILEC
	Same as ILEC Same as ILEC	Same as ILEC Same as ILEC	Same as ILEC Same as ILEC
Trouble Reports / Access Line (%)			